

## EXHIBIT 181

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**From:** Lee, Seok Chun  
**Sent:** Friday, December 13, 2013 2:52 PM  
**To:** swong@Guardian.com  
**Cc:** gmihuc@Guardian.com; Kwon, Hyukdoo; Takenouchi, Kozo; Walter, Matt; Thomas, Reggie; Lopez, Felix  
**Subject:** RE: XMa Panoramic Glass - additional test request for NHTSA

Hello, all.

I got a follow up phone call from the customer(Mr. Jun at KMMG) and here is summary of the conversation.

1. Webasto and Guardian's management must realize how serious the situation is now.
2. KIA is planning to submit the test result before NHTSA comes and request it in next month
3. The additional test is to show NHTSA that the 2011 ~ 2013 MY Sorento Sunroof Glass panels not only meet the safety requirements but also surpass the requirements in the specification.
4. The test result/report and the video will visually imprint that the Sorento Sunroof Glass panels had no issues.
5. The test should be finished until earlier next month either done by Guardian or by KIA.

**I understand that Guardian need more time to discuss about the testing internally however I don't understand why Guardian can't give an answer about sample preparation and delivery to KIA later this month.**

With best regards,

Seok Chun Lee

**Webasto Roof Systems Inc.**  
Lead Engineer / Asian Customer Eng. Group  
1757 Northfield Drive, Rochester Hills  
Michigan, 48309  
Phone: +1 248 997-5258  
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**From:** Lee, Seok Chun  
**Sent:** Thursday, December 12, 2013 2:33 PM  
**To:** 'swong@Guardian.com'  
**Cc:** 'gmihuc@Guardian.com'; Kwon, Hyukdoo; Park, Jeong; Takenouchi, Kozo; Rios, Mario; Walter, Matt; Thomas Reggie  
**Subject:** RE: XMa 파노라마 선루프 결함조사 대응을 위한 시험자료 요청

Ms. Wong,

Can I expect Guardian's response today so that I can update our customer, KIA by COB today?

With best regards,

Seok Chun Lee

**Webasto Roof Systems Inc.**

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1757 Northfield Drive, Rochester Hills  
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**From:** Lee, Seok Chun  
**Sent:** Thursday, December 12, 2013 11:08 AM  
**To:** 'swong@Guardian.com'  
**Cc:** [gmihec@Guardian.com](mailto:gmihec@Guardian.com); Kwon, Hyukdoo; Park, Jeong; Takenouchi, Kozo; Rios, Mario; Walter, Matt; Thomas, Reggie  
**Subject:** RE: XMa 파노라마 선루프 결함조사 대응을 위한 시험자료 요청

Yes, it is definitely related to the NHTSA investigation. The test request was actually from KIA's HQ in Korea.

They want to explain to NHTSA that the glass products surpass the performance requirement by showing the test result and also the video.

I am sorry I should have given to you all details or translation of those two emails at the bottom.

With best regards,

Seok Chun Lee

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**From:** [swong@Guardian.com](mailto:swong@Guardian.com) [<mailto:swong@Guardian.com>]  
**Sent:** Thursday, December 12, 2013 10:58 AM  
**To:** Lee, Seok Chun  
**Cc:** [gmihec@Guardian.com](mailto:gmihec@Guardian.com); Kwon, Hyukdoo; Park, Jeong; Takenouchi, Kozo; Rios, Mario; Walter, Matt; Thomas, Reggie  
**Subject:** RE: XMa 파노라마 선루프 결함조사 대응을 위한 시험자료 요청

Mr. Lee,

Do you know why this request is being made though? Is it related to the investigation I spoke of below? Please explain so I can let my management know the reason for this request, thank you.

Regards,

Stephanie Wong  
Account Manager  
Guardian Automotive  
(ph) 586-365-4885  
(cell) 248-275-9574  
[swong@guardian.com](mailto:swong@guardian.com)

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To: "[swong@Guardian.com](mailto:swong@Guardian.com)" <[swong@Guardian.com](mailto:swong@Guardian.com)>,  
Cc: "[gmiuhc@Guardian.com](mailto:gmiuhc@Guardian.com)" <[gmiuhc@Guardian.com](mailto:gmiuhc@Guardian.com)>, "Kwon, Hyukdoo" <[Hyukdoo.Kwon@webasto.com](mailto:Hyukdoo.Kwon@webasto.com)>, "Park, Jeong" <[Jeong.Park@webasto.com](mailto:Jeong.Park@webasto.com)>, "Takenouchi, Kozo" <[Kozo.Takenouchi@webasto.com](mailto:Kozo.Takenouchi@webasto.com)>, "Rios, Mario" <[Mario.Rios@webasto.com](mailto:Mario.Rios@webasto.com)>, "Walter, Matt" <[Matt.Walter@webasto.com](mailto:Matt.Walter@webasto.com)>, "Thomas, Reggie" <[Reggie.Thomas@webasto.com](mailto:Reggie.Thomas@webasto.com)>  
Date: 12/12/2013 10:09 AM  
Subject: RE: XMa 파노라마 선루프 결함조사 대응을 위한 시험자료 요청

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Ms. Wong,

Thank you for the response below and I don't disagree that Guardian products conform to those safety regulations/standards.

However, Guardian's test results didn't show how much the products surpass the regulations/standards. That is what KIA requested in the past and does now but Guardian and Webasto didn't provide it.

I don't believe KIA has a doubt on the conformity of Guardian glass panels to the regulations because Guardian and Webasto, as you mentioned, have provided all test reports and certificates earlier.

As I mentioned in my email;

- 1) KIA wants to know whether or not Guardian can conduct additional testing with the test procedure videotaped with a high speed filming method.
- 2) They also want to know whether or not Guardian can support them with at least 10 test samples in case the test can't be conducted at Guardian.

With best regards,

Seok Chun Lee

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**From:** [swong@Guardian.com](mailto:swong@Guardian.com) [<mailto:swong@Guardian.com>]

**Sent:** Thursday, December 12, 2013 9:48 AM

**To:** Lee, Seok Chun

**Cc:** [gmihuc@Guardian.com](mailto:gmihuc@Guardian.com); Kwon, Hyukdoo; Park, Jeong; Takenouchi, Kozo; Rios, Mario; Walter Matt; Thomas, Reggie

**Subject:** RE: XMa 파노라마 선루프 결함조사 대응을 위한 시험자료 요청

Dear Mr. Lee:

As you are aware, the National Highway Transportation Safety Administration (“NHTSA”) is investigating alleged shattering of sunroof glass components installed in MY 2011-2013 Kia Sorentos. As you are also aware, Guardian Automotive Products manufactured sunroof glass components were installed in the MY 2011-2013 KIA Sorentos.

The Guardian components were specifically tailored to comply with and exceed the Federal Motor Vehicle Safety Standards set forth by NHTSA, and corollary vehicle safety standards set forth by the European Union and the Economic Commission for Europe. Guardian has always shown, and will continue to show, that the Guardian components in the MY 2011-2013 KIA Sorentos complied with the applicable NHTSA and European vehicle safety standards.

In the United States, construction of the Guardian components is covered under model number M40T3, which encompasses Uniformly Toughened Glass Panes with a nominal thickness of 4.0mm and a light transmittance of <70%. In the European Union and Economic Commission for Europe, the construction of the Guardian components is covered under type approval 43R-000134, which encompasses Uniformly Toughened Glass Panes with a nominal thickness 3.5mm < 4.5mm and a light transmittance <70%. This type approval number is specific to Guardian and assigned by our approval authority The Vehicle Certification Agency (“VCA”), confirming Guardian’s compliance with the applicable standards.

In addition, the Guardian components were designed, developed, manufactured and tested in strict accordance with Webasto’s and Kia Motor’s Specifications. Significantly, the Guardian components complied with and surpassed all Webasto and Kia Motor’s Testing Specifications and Requirements. Further, Guardian facilities also engage in routine conformity of production testing as outlined in the applicable regulations.

With that background and in response to your email, please elaborate as to why Webasto and Kia Motors are asking Guardian to either provide test samples or undertake additional testing?

Guardian is happy to discuss your email and request further at your convenience.

Regards,

*Stephanie Wong*  
Account Manager  
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Date: 12/09/2013 03:45 PM  
Subject: RE: XMa 파노라마 선루프 결함조사 대응을 위한 시험자료 요청

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Ms. Wong and Ms. Mihuc,

Webasto received another request from KIA regarding the XMA Glass testing. They requested to conduct the Ball Drop test from the spec height 10ft until the height which glass samples break. They want the test procedure to be recorded by using high-speed filming method/recorder. If this is not possible at Guardian, they at least want 10 additional test samples in 305mm x 305mm size.

Please let me know by tomorrow which option would be available at Guardian.

Option #1: Ball Drop test until sample breaks

- Start from 3.05m (or 10ft) height
- Increase height by 1.0m until sample glass breaks
- Record test procedure with high-speed filming method/recorder

Option #2: Prepare 10 sample parts and ship those to KIA by the end of Dec, 2013.

I appreciate your support in advance again.

With best regards,

Seok Chun Lee

**Webasto Roof Systems Inc.**

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**From:** Jun, Byung-Ho KMMG/QA [<mailto:Byung-Ho.Jun@kmmgusa.com>]

**Sent:** Monday, December 09, 2013 9:24 AM

**To:** Kwon, Hyukdoo; Lee, Seok Chun; Park, Jeong

**Cc:** Kim, Euisung KMMG/Quality S-Div; Choi, Jaehyun KMMG/Procurement; Oh, Seung Kyu KMMG/Procurement; Park, Jong Hwa KMMG/Procurement; 정명곤 부장

**Subject:** FW: XMa 파노라마 선루프 결함조사 대응을 위한 시험자료 요청

베바스토 권혁두 부장님,

잘 아시다시피, 현재 XMA 파노루프 파손관련해서 교통부 조사가 진행중입니다.

관련해서, 하기와 같이 본사 요청사항이 접수되었는바 긴급히 진행 부탁드립니다.

- 강구낙하 한계시험 (법규기준 3.05m 에서 부터 약 1m 씩 올려서, 파손되는 높이까지 반복시험, 고속동영상 촬영 포함)

상기 요청에 대해, 진행가능 여부를 긴급히 확인하시어 회신바랍니다. (12/10 한)

*Best regards*

*Brandon (Byung-Ho) Jun*

**Quality Assurance Manager**  
**Kia Motors Manufacturing Georgia**  
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T 1-706-902-7915 (#8081-7915)  
M 1-706-350-3195  
E [Brandon.Jun@kmmgusa.com](mailto:Brandon.Jun@kmmgusa.com)

**From:** 정명곤 부장 [<mailto:mkjeong@kia.com>]

**Sent:** Monday, December 09, 2013 6:41 AM

**To:** 전병호 과장

**Cc:** 김의성 이사대우

**Subject:** XMa 파노라마 선루프 결함조사 대응을 위한 시험자료 요청

파노라마 선루프 결함조사 대응을 위하여 글라스가 높은 수준의 강성을 보유하고 있다는 것을  
설명하기 위하여 기존의 법규 시험외 강구낙하 한계시험을 요청(협력사 시험) 하오며,

만약 미국 선루프(글라스) 업체에서 대응 불가시 국내에서 시험을 위한 시험용 글라스 시편(305×305mm, 법규시험용) 10 개를  
요청하오니 협조 바랍니다. (미교통부 대응을 고려하여 12 월말까지 지원바랍니다

– 시험방법 및 요청자료 : 강구낙하 한계시험(법규: 3.05m 강구낙하) 보고서 및 동영상(고속촬영)

\* 시편 글라스가 파손되기 전까지 높이를 올려서(10m 이상 예상) 시험한 보고서 및 시험 동영상

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